

IN THE SPECIFICATION

Please replace the Abstract of this application with the following amended

Abstract:

~~The present invention~~An AV signal transmission/reception apparatus and relates to a digital signal transmission system and method, ~~a transmission apparatus and method, and a~~ reception apparatus and method that can reproduce an audio reference clock of a plurality of different frequencies from a video reference clock. A pixel clock is divided by a divider 54 into a signal of a constant frequency ~~and the phases are compared for phase comparison~~ by a phase comparator 52. ~~An Fs~~A sample frequency (Fs) decoder 32 determines P and Q, ~~which are~~ division ratio information[[L]] based on Fs information representing the frequency of an audio clock transmitted from ~~a transmitting side transmission unit, and supplies them~~The division ratio information is supplied to a first variable divider 55 and a second variable divider 56. As a result, even if the frequency of the audio clock changes, the oscillation frequency of the a VCO unit 54 can be kept constant, and the second variable divider 56 can output a signal of a constant frequency ~~to keep for keeping~~ constant the frequency of the signal transmitted to the phase comparator 52. ~~The present invention is applicable to an AV signal transmission/reception apparatus.~~